

DEPARTMENT OF EDUCATION

Checklist of Regional Consolidated Year-End Financial Reports CY 2023

As of December 31, 2023

Reports Common to Per Fund Cluster (Fund Cluster 01, 06, 07)	Reports Applicable to Specific Cluster Only		FARs	Other Reports
	Regular Agency Fund (Fund Cluster 01)	Provident Fund (Fund Cluster 07)		
Statement of Management Responsibility	Subsidy from National Government (SNG)	Report of Delinquent Loans (per Memo dated Oct.8, 2012)	FAR No. 2 - Statement of Approved Budget, Utilizations, Disbursements and Balances (applicable to Business Related Funds-Cluster 06)	AAPSI for CAAR 2022 -Updates via online google sheet Link: https://bit.ly/AAPSI_CAARCY2022
Pre-closing Trial Balance	Status of NCAs Received / Utilized			
Post-closing Trial Balance	Summary of Receipt of Notice of Transfer of Cash Allocation from Central Office	Certification of Deposit from BTR (for NCA request) Including JEVs and deposit slips		
Detailed Comparative Statement of Financial Position		Annex A - Status Report on Loans	FAR No. 2A - Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (applicable to Fund Cluster 06)	AAPSI- SIPYAR per CAAR 2022 - Updates via online google sheet Link: https://bit.ly/SIPYAR_CAARCY_2022
Condensed Comparative Statement of Financial Position	Summary of Tax Remittances Advice (TRA)	Annex A-1 - Cash Disbursements & Receipts		
Detailed Comparative Statement of Changes on Net Assets / Equity	Reasons for the Year-on-Year Increase/Decrease of Disbursements in December 2023 -updates via online google sheet Link: https://bit.ly/MRD_December2023	Annex B - Aging of Loans Receivable by Reason of Delinquency	FAR No. 3 - Aging of Unpaid Obligations (applicable to Fund Cluster 01)	Status of NS/ND/NC via online google sheet Link: https://bit.ly/NSNDNC-CAARCY2022
Detailed Comparative Statement of Financial Performance		Report of Service Fees Collected & Deposited to BTR		
Condensed Comparative Statement of Financial Performance		Report on Allocations Received from National and Releases to Division Offices	FAR No. 4 -Monthly Report of Disbursements (applicable to Fund Cluster 01) Deadline: January 06, 2023	Status of Downloading of School MOOE (Annex 3, 3-1, 3-2) per DO s2019-008
Detailed Comparative Statement of Cash Flow				
Notes to Financial Statements			FAR No. 5 - Quarterly Report of Revenue & Other Receipts (applicable to Fund Clusters 01, 06, 07)	Updated List of Existing Bank Accounts (RO, DO, IU) following the format per DBM - DOF - COA JAO No. 2012-01 dated January 6, 2012 Link: https://bit.ly/BankAccounts-ROSDOIUs
Status and Aging of Cash Advances				
Breakdown per Year of Unliquidated Cash Advances			FAR No. 6 - Quarterly Report of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts (applicable to Fund Cluster 07)	Consolidated Summaries of Bank Accounts Opened for the MOOE of Non-IU Schools - Annex K-2 per DO s2019-029
Aging of Receivables (if any), except the account, LR - Others in PF				
Breakdown per Year of Receivables (if any)				Quarterly Operating Expenditures of Deped Public Schools as required by Philippine Statistics Authority (PSA) via online google sheet Link: http://tinyurl.com/yck9c76n
Aging of Accounts Payable				
Receivables Report - provide the nature/type of transaction, reasons why they remain uncollected, & list of customer (except the account LR - Other in PF				
Horizontal Analysis of the Comparative Statement of Financial Position and Statement of Financial Performance with reasons for the material amount of increase/(decrease)				